

Jamiatul-Ilm Wal-Huda UK

Report and Accounts

31 March 2019

Jamiatul-Ilm Wal-Huda UK

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Jamiatul-Ilm Wal-Huda UK
Charity Information
for the period ended 31 March 2019

Address

30 Moss Street
Blackburn
Lancashire
BB1 5HW

Charity registration number: 1020165

Trustees

Mufti Abdul Samad Ahmed
Mr Mohammed Munshi - Deceased 23/11/2018
Mr Abdullah Haji Vallibhai Patel
Mr Sanaullah Ismail Ahmed
Mr Dawood Patel

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

Yorkshire Bank plc
40 Church Street
Blackburn
Lancashire
BB1 5AW

Jamiatul-Ilm Wal-Huda UK
Trustees' annual report
for the period ended 31 March 2019

Charity registration number: 1020165

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the constitution are summarised as follows:

To promote the Islamic Religion.

The Main Activity of the charity is to provide a school and college for the Muslim Community of Blackburn and United Kingdom for the teaching of Islamic religious and secular education subjects.

Trustees have had sight and also have due regard to the guidance issued by the Charity Commission on Public Benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims:

This reporting year Jamiatul Ilm Wal Huda had the joy of celebrating the graduation ceremony of 15 Hifz students and 35 Alim students, of those some Hifz students have progressed onto the Alim course and others have left to pursue further studies at college. The Alim course has provided a valuable grounding for graduates to further their Islamic and Academic aspirations, some of whom have gone onto Universities to study Degree courses.

This reporting period again in August 2017 the Charity achieved record results in its GCSEs, 76% of the students aged 15 achieved 5 to 9 or higher in their GCSEs (including English and maths). This is the new GCSE standard. There were also significant improvements in all key subject and curriculum areas. We also have fostered a strong partnership with Preston College by providing A level college courses to our students on our site.

We also recognize the importance of Community cohesion and promoting British values and we have taken part in a number of initiatives in this area. We are particularly keen that our students are well versed with all the protected characteristics under the Equalities Act 2010. Just like previous years we took part in a food bank project with a local charity as well as working closely with local groups to take part in projects to clean up neighbourhoods. Like last year our students participated in a visit to the Hindu Temple, Sikh Gurdwara and Church in Preston. Through our partnership with the Diocese of Blackburn we continued to receive visitors from the diocese. During this reporting period our students attended the cathedral to participate in various events. Our students have also collected and donated numerous donations to various charities during this reporting period. Our students together with other charities and partners also participated in local community projects. Our students also attended numerous Career days including RAF AND Royal Navy careers workshop. We also undertook in a Environmental project in the local community called Bin It. Other notable projects include Mental Health awareness workshop, Teenage cancer trust workshop, and observing Holocaust memorial day. We also undertook exchange programmes with a school in Cumbria which was very successful.

We continue to work closely with our Partners on all matters of Safeguarding including making sure there is full compliance with all the Protected Characteristics under the Equality Act.

Jamiatul-Ilm Wal-Huda UK
Trustees' annual report
for the period ended 31 March 2019

Structure, governance and management

Jamiatul Ilm Wal Huda UK is registered as a Charity with The Charity Commission under charity no: 1020165.

Regulated by declaration of trust dated 26 March 1993.

Appointment of charity trustees

Trustees appointed by the existing members of the Trust Board by simple majority.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

The trustees would like to express their sadness and condolences at the loss of one of the founder trustees Mohamed Munshi, the trust are very grateful for the length of service he provided as a trustee. May The Almighty grant him Jannah. Ameen.

Financial review and reserves policy

During the year the Charity had on average 400 students (2017-18: 430). The Charity raised funds mainly from Donations and parental contributions to develop its functional properties. This would accommodate for the growing waiting list for places at the school, which is expected to continue to rise.

Our policy is to continue building up reserves by means of annual operating surpluses supplemented by general-purpose appeals from time to time. The surplus reserves would be used in expanding the school.

The Board has determined that the appropriate level of free reserves, which are not invested in tangible fixed assets, should be equivalent to three months expenditure. Tangible fixed assets are all held for use by the school, but in current present uncertain property market the Trustees are unable to estimate whether the current value of these assets is materially different from that shown in the financial statements.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

Restricted funds

During the last accounting year £125,000 was received as a donation towards the construction project known as Rawdhatul Ilm Wal Huda, a charity which was in the process of being formed. The money was specifically received for the construction project.

The charity has now been formed and the funds have been transferred to the charity Rawdhatul Ilm Wal Huda during the year.

Jamiatul-Ilm Wal-Huda UK
Trustees' annual report
for the period ended 31 March 2019

Statement of Trustee's responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
 - Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Dawood Patel
Trustee

Date: 25/09/2019

Independent Examiner's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK

I report to the trustees on my examination of the accounts of Jamiatul-Ilm Wal-Huda UK (the Trust) for the period ended 31 March 2019.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA, which is one of the listed bodies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

I the accounting records were not kept in accordance with section 130 of the Charities Act; or
I the accounts did not accord with the accounting records; or
I the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 25/09/2019

Jamiatul-Ilm Wal-Huda UK
Statement of financial activities
for the period ended 31 March 2019

	Notes	Unrestricted funds	Restricted income funds	Total 2019	Total 2018
	3	£	£	£	£
Income					
Income and endowments from:					
Donations and legacies		15,796	-	15,796	136,900
Charitable activities		468,515	-	468,515	464,242
Other		11,893	-	11,893	4,596
Total		<u>496,203</u>	<u>-</u>	<u>496,203</u>	<u>605,739</u>
Expenditure	4				
Expenditure on:					
Charitable activities		499,315	125,000	624,315	510,200
Net income/(expenditure) for the year		<u>(3,112)</u>	<u>(125,000)</u>	<u>(128,112)</u>	<u>95,539</u>
Reconciliation of funds					
Total funds brought forward		966,548	125,000	1,091,548	996,009
Net incoming resources for the year		(3,112)	(125,000)	(128,112)	95,539
Total funds carried forward		<u>963,436</u>	<u>-</u>	<u>963,436</u>	<u>1,091,548</u>

Jamiatul-Ilm Wal-Huda UK
Balance Sheet
At 31 March 2019

	Notes	Unrestricted funds £	Restricted income funds £	Total 2019 £	Total 2018 £
Fixed assets					
Tangible assets	6	941,165	-	941,165	940,015
Current assets					
Cash at bank and in hand		35,657	-	35,657	165,256
		<u>35,657</u>	<u>-</u>	<u>35,657</u>	<u>165,256</u>
Creditors: amounts falling due within one year					
Trade creditors and accruals	7	13,386	-	13,386	13,723
Net current assets		<u>22,271</u>	<u>-</u>	<u>22,271</u>	<u>151,533</u>
Net assets		<u>963,436</u>	<u>-</u>	<u>963,436</u>	<u>1,091,548</u>
Funds of the Charity	8				
Unrestricted funds		963,436	-	963,436	966,548
Restricted income funds		-	-	-	125,000
Total funds		<u>963,436</u>	<u>-</u>	<u>963,436</u>	<u>1,091,548</u>

Approved by the Board of Trustees and signed on its behalf by

(Mufti) Abdul Samad Ahmed
Trustee

Date: 25/09/2019

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2019

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from student contributions are accounted for when received, although this represents a divergence from accounting standards. The trustees are of the opinion that this is necessary to give a fair and true view.

Income from voluntary donations are included in full in the Statement of Financial Activities also when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fittings and equipment	5% straight line
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The trustees are of the opinion that the depreciation charge is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2019

3 Analysis of income	Unrestricted funds	Restricted income funds	2019 Total funds	2018 Prior year
	£	£	£	£
Donations and legacies				
Donations	14,996	-	14,996	136,900
Rental income	800	-	800	-
Total	15,796	-	15,796	136,900
Charitable activities				
Fees receivable	456,409	-	456,409	452,188
Other	12,106	-	12,106	12,055
Total	468,515	-	468,515	464,242
Other				
Interest income	42	-	42	-
Solar electricity income	11,850	-	11,850	4,596
Total	11,893	-	11,893	4,596
Total income	496,203	-	496,203	605,739

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2019

4 Analysis of expenditure	Unrestricted funds	Restricted income funds	2019 Total funds	2018 Prior year
	£	£	£	£
Expenditure on charitable activities				
Wages and national insurance	243,321	-	243,321	215,374
Employee pension	1,563	-	1,563	862
Staff training	625	-	625	-
DBS checking fees	1,370	-	1,370	990
Educational trips	16,600	-	16,600	1,793
Educational resources	20,046	-	20,046	36,103
Examination expenses	19,425	-	19,425	18,951
School meals expenditure	97,615	-	97,615	107,354
Heat and light	46,659	-	46,659	56,661
Rates	1,566	-	1,566	1,419
Water charges	9,671	-	9,671	7,609
Cleaning and consumables	4,952	-	4,952	6,706
Bank charges	-	-	-	74
Insurance	3,775	-	3,775	4,705
Repairs and maintenance	9,242	-	9,242	24,405
I.T maintenance	1,600	-	1,600	4,176
Grants & Donations	-	125,000	125,000	-
Equipment expensed	-	-	-	842
Depreciation	7,373	-	7,373	6,947
Telephone and internet	3,003	-	3,003	1,744
Subscriptions and software	3,117	-	3,117	686
Office stationery, postage and printing	3,718	-	3,718	4,032
Sundry expenses	48	-	48	96
Accountancy fees	550	-	550	450
Payroll fees	895	-	895	850
Independent examiner's fee	200	-	200	200
Legal and professional fees	2,376	-	2,376	3,656
School Inspection fees	-	-	-	3,517
Bank charges	7	-	7	-
Total	499,315	125,000	624,315	510,200
Total expenditure	499,315	125,000	624,315	510,200

5 Grants made to institutions

Name of institutions	Purpose	2019 £
Rawdhatul Ilm Wal Huda	Construction project	125,000
		<u>125,000</u>

These funds were received from the donor specifically for this purpose.

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2019

6 Land, buildings, equipment and fittings

	Land £	Buildings £	Fittings and equipment £	Total £
Cost				
At 1 April 2018	150,000	722,582	138,935	1,011,517
Additions / Improvements	-	-	8,523	8,523
At 31 March 2019	150,000	722,582	147,458	1,020,040
Depreciation				
At 1 April 2018	-	-	71,502	71,502
Charge for the year	-	-	7,373	7,373
At 31 March 2019	-	-	78,875	78,875
Net book value				
At 31 March 2019	150,000	722,582	68,583	941,165
At 31 March 2018	150,000	722,582	67,433	940,015

7 Creditors

Analysis of creditors:	2019	2018
	£	£
Accruals	13,386	13,723
	<u>13,386</u>	<u>13,723</u>

8 Analysis of fund assets and liabilities

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2019 £
Tangible fixed assets	941,165	-	-	941,165
Current assets	35,657	-	-	35,657
Current liabilities	(13,386)	-	-	(13,386)
	<u>963,436</u>	<u>-</u>	<u>-</u>	<u>963,436</u>

9 Transactions with trustees and related parties

Trustee remuneration and benefits

Remuneration paid:	2019	2018
	£	£
Name of trustee		
Mufti Abdul Samad Ahmed	<u>12,215</u>	<u>11,700</u>

The remuneration paid to Mufti Abdul Samad Ahmed is authorised by the Trust Deed. The above payments are for services to support the activities of the charity and the payments are comparable to other staff in similar position.

There were no other benefits, expenses or remuneration paid to the Trustees or persons connected to them.

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2019

10 Details of certain items of expenditure

	2019	2018
	£	£
Fees for examination of the accounts		
Independent examiner's fees	<u>200</u>	<u>200</u>